channel signal in order to determine a respective at least one sub band component of the first encoded audio channel signal and a respective at least one sub band component of the second encoded audio channel signal;

providing, an audio codec indicator for the at least one sub band, wherein the audio codec indicator is indicative that the first audio codec is used for encoding the at least one sub band;

selecting the first audio codec of the encoder; and

bypassing the combining with the first audio codec, such that the first encoded audio channel signal is the left audio channel signal and the second encoded audio channel signal is the right audio channel signal, wherein the audio codec indicator provided for the at least one sub band indicates that the at least one sub band of the first and second encoded audio channel signal is determined based on combining a respective sub band component of the left audio channel signal with a respective sub band component of the right audio channel signal.

40. The method as claimed in claim **39** further comprising:

providing directional information associated with the least one sub band of the left and the right audio channel signal, the directional information being at least partially indicative of a direction of a sound source with respect to the left and right audio signal channel.

41. The method as claimed in claim **40**, wherein said left audio signal channel is captured by a first microphone and said right audio signal channel is captured by a second microphone of two or more microphones arranged in a predetermined geometric configuration.

42. The method as claimed in claim **41**, wherein the directional information is indicative of the direction of the sound source relative to the first and second microphone for the at least one sub band of the left and the right audio channel signal.

43. The method as claimed in claim **42**, wherein the directional information comprises an angle representative of arriving sound relative to the first and second microphones for the at least one sub band of the left and the right audio channel signal.

44. The method as claimed in claim **42**, wherein the directional information comprises a time delay for a respective sub band of the at least one sub band of the left and the right audio channel signal, the time delay being indicative of a time difference between the left audio channel signal and the right audio signal channel with respect to the sound source for the at least one sub band.

45. The method as claimed in claim **42**, wherein the directional information comprises at least one of the following distances:

a distance indicative of the distance between the first and second microphone, and

a distance indicative of the distance between the sound source and a microphone of the first and second microphone.

46. The method as claimed in claim **39**, wherein the combining the at least one sub band component of the left audio channel signal with a respective sub band component of the right audio channel signal in order to determine a respective at least one sub band component of the first encoded audio channel signal and a respective at least one sub band component of the second encoded audio channel signal comprises:

determining the sum of the at least one sub band component of the left audio signal and the respective sub band component of the right audio channel signal in order to determine a respective at least one sub band component of the first encoded audio channel signal; and

determining the difference between the at least one sub band component of the left audio signal and the respective sub band component of the right audio channel signal in order to determine a respective at least one sub band component of the second encoded audio channel signal.

47. An Apparatus comprising at least one processor and at least one memory including computer code for one or more programs, the at least one memory and the computer code configured to with the at least one processor cause the apparatus to at least:

provide a left audio channel signal and a right audio channel to an encoder, wherein the encoder is configured to determine a first encoded audio channel signal and a second encoded audio channel signal;

combine, using a first audio codec of the encoder, at least one sub band component of the left audio channel signal with a respective sub band component of the right audio channel signal in order to determine a respective at least one sub band component of the first encoded audio channel signal and a respective at least one sub band component of the second encoded audio channel signal;

provide an audio codec indicator for the at least one sub band, wherein the audio codec indicator is indicative that the first audio codec is used for encoding the at least one sub band;

select the first audio codec of the encoder; and

bypass the first audio codec such that the first encoded audio channel signal is the left audio channel signal and the second encoded audio channel signal is the right audio channel signal, wherein the audio codec indicator provided for the at least one sub band indicates that the at least one sub band of the first and second encoded audio channel signal is determined based on combining a respective sub band component of the left audio channel signal with a respective sub band component of the right audio channel signal.

48. The apparatus as claimed in claim **47**, where in the apparatus is further caused to:

provide directional information associated with the least one sub band of the left and the right audio channel signal, the directional information being at least partially indicative of a direction of a sound source with respect to the left and right audio signal channel.

49. The apparatus as claimed in claim **48**, wherein said left audio signal channel is captured by a first microphone and said right audio signal channel is captured by a second microphone of two or more microphones arranged in a predetermined geometric configuration.

50. The apparatus as claimed in claim **49**, wherein the directional information is indicative of the direction of the sound source relative to the first and second microphone for the at least one sub band of the left and the right audio channel signal.

51. The apparatus as claimed in claim **50**, wherein the directional information comprises an angle representative of arriving sound relative to the first and second microphones for the at least one sub band of the left and the right audio channel signal.

52. The apparatus as claimed in claim **50**, wherein the directional information comprises a time delay for a respec-